

EXHIBIT E

Summary of Segal Consulting Hours Worked and Fees Incurred

Name	Title	Department	Hourly Billing Rate	Total Billed Hours	Total Fees Billed
Bridges, Geoffrey W.	Actuary	Pension	480.00	55.50	26,640.00
Johnson, Noel	Actuary	Pension	420.00	93.00	39,060.00
Kovach, Patricia	Analyst	Health	280.00	0.40	112.00
Miller, Austin	Senior Analyst	Pension	300.00	6.90	2,070.00
Nicholl, Kim M.	Senior Vice President	Pension	730.00	73.50	53,655.00
Strom, Matthew A.	SVP & Actuary	Pension	580.00	20.50	11,890.00
Timmons, Amy S.	VP & Sr. Consultant Administration	Pension	510.00	13.40	6,834.00
Walker, Melanie	SVP, Compliance	Health	560.00	1.80	1,008.00
Wohl, Stuart	SVP, Regional Manager	Health	630.00	1.20	756.00
Sub-Total				266.20	142,025.00
Less 50% Discount on Non-Working Travel Matter:					(0.00)
Total					142,025.00

Hourly billing rates shown are the average rates for the fee application period.